



**STATE BOARD OF EQUALIZATION**

PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, MIC:62, SACRAMENTO, CALIFORNIA  
(PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0062)  
TELEPHONE (916) 324-5827  
FAX (916) 323-5689  
www.boe.ca.gov

JOHAN KLEHS  
First District, Hayward

DEAN ANDAL  
Second District, Stockton

CLAUDE PARRISH  
Third District, Torrance

JOHN CHIANG  
Fourth District, Los Angeles

KATHLEEN CONNELL  
State Controller, Sacramento

JAMES E. SPEED  
Executive Director

August 30, 2002

TO COUNTY ASSESSORS:

**TULARE COUNTY**  
**ASSESSMENT PRACTICES SURVEY**

2002/055

A copy of the Tulare County Assessment Practices Survey Report is enclosed for your information. The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Gregory B. Hardcastle, Tulare County Assessor/Clerk-Recorder, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report and the assessor's response constitute the final survey report which is distributed to the Governor, the Attorney General, and the State Legislature; and to the Tulare County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

The BOE's County Property Tax Division performed fieldwork for this survey of the Tulare County Assessor's Office from March through August 2001. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank Mr. Hardcastle and his staff for their cooperation and patience during this assessment practices survey.

These survey reports give government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share with us your questions, comments, and suggestions for improvement.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:jm  
Enclosure